

THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Tuesday, June 28, 2016 at 1:00 P.M.

PRESENT:

COMMISSIONER LARRY A. ELLERTSON, CHAIR
COMMISSIONER WILLIAM C. LEE, VICE-CHAIR
COMMISSIONER GREG GRAVES

ALSO PRESENT:

Dianne Orcutt, Utah County Attorney's Office
Jim Stevens, Utah County Assessor's Office
Clarissa Reeve, Utah County Assessor's Office

Sandy Nielson, Utah County Attorney's Office
Burt Harvey, Utah County Attorney's Office
Vicky Westergard, Utah County Attorney's Office

Commissioner Ellertson called the meeting to order and the meeting began at 1:34 P.M.

1. APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD MAY 31, 2016.

(Track A, 0:45)

COMMISSIONER GRAVES MADE THE MOTION TO APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING FROM MAY 31, 2016. THE MOTION WAS SECONDED BY COMMISSIONER LEE AND CARRIED WITH THE FOLLOWING VOTE:

**AYE: COMMISSIONER ELLERTSON
COMMISSIONER LEE
COMMISSIONER GRAVES**

NAY: NONE

2. ACCEPT OR DENY LATE FILED CONTINUING PROPERTY TAX STATEMENT FOR 2016 RECEIVED AFTER DEADLINE OF MARCH 1, 2016 FOR CHRISTIAN LIFE ASSEMBLY OF GOD, SERIAL NO. 45:197:0002.

(Track A, 1:02)

When asked if there was any reason to deny the application, Burt Harvey explained the only reason to deny the application would be that it was turned in so late.

3. APPROVE OR DENY LATE FILED CONTINUING PROPERTY TAX STATEMENT FOR 2016 RECEIVED AFTER DEADLINE OF MARCH 1, 2016 FOR CHRISTIAN LIFE ASSEMBLY OF GOD, SERIAL NO. 45:197:0002.

COMMISSIONER LEE MADE THE MOTION TO ACCEPT AGENDA ITEM NO. 2 AND APPROVE AGENDA ITEM NO. 3. THE MOTIONS WERE SECONDED BY COMMISSIONER GRAVES AND CARRIED WITH THE FOLLOWING VOTE:

**AYE: COMMISSIONER ELLERTSON
COMMISSIONER LEE
COMMISSIONER GRAVES**

NAY: NONE

4. APPROVE OR DENY APPLICATION FOR UTAH COUNTY RESIDENTIAL PROPERTY EXEMPTION FOR W BOYD & JUDY B. HANSEN, SERIAL NO. 45:308:0013 FOR THE YEAR 2016.

(Track A, 1:45)

Jim Steven explained the Hansen's previously purchased property in Washington County that was worth more than this property. They had requested this property to be secondary residential but due to some personal family decisions, they decided to change this back to being their primary residence.

Commissioner graves made a declaration that he had personal knowledge of both Boyd & Judy Hansen.

COMMISSIONER GRAVES MADE THE MOTION TO APPROVE THE APPLICATION AS STATED IN ITEM NO. 4. THE MOTION WAS SECONDED BY COMMISSIONER LEE AND CARRIED WITH THE FOLLOWING VOTE:

**AYE: COMMISSIONER ELLERTSON
COMMISSIONER LEE
COMMISSIONER GRAVES
NAY: NONE**

5. APPROVE OR DENY APPLICATION FOR UTAH COUNTY RESIDENTIAL PROPERTY EXEMPTION FOR CHERYL SMITH, SERIAL NO. 46:673:0135 FOR THE YEAR 2016.

(Track A, 2:48)

Jim Steven explained this property was a secondary residence for the previous owner. This situation did not come up in the terms of the sale. She is requesting it be made primary.

COMMISSIONER LEE MADE THE MOTION TO APPROVE THE APPLICATION IN ITEM NO. 5. THE MOTION WAS SECONDED BY COMMISSIONER GRAVES AND CARRIED WITH THE FOLLOWING VOTE:

**AYE: COMMISSIONER ELLERTSON
COMMISSIONER LEE
COMMISSIONER GRAVES
NAY: NONE**

6. HEAR LATE APPEAL OF PROPRTY TAX ASSESSMENTS. RECONVENE GRANTED BY THE STATE TAX COMMISSION TO REVIEW COUNTY'S RECORDS, REVIEW IS LIMITED TO CORRECTION OF THE FACTUAL ERROR AND ANY RESULTING CHANGES TO THE PROPERTY'S VALUATION FOR JOSEPH SCOTT MARTINEAU, SERIAL NOS. 54:037:0082, 54:037:0083, & 54:037:0163, APPEAL NO. 16-441. (Continued from 5/31/16)

(Track A, 3:20)

Clarrissa Reeve said the Assessor's Office is making a recommendation of \$6,300 for serial no. 54:037:0163. She explained all three were appealed but there were no factual errors on the other two lots so their values were okay. When asked what the factual error was, she explained the lot is unbuildable. She suggested the other two appeals be denied.

COMMISSIONER GRAVES MADE THE MOTION TO DENY THE APPEAL ON 54:037:0082 & 54:037:0083 AND TO ACCEPT THE RECOMMENDATION OF \$6,300 ON SERIAL NO. 54:037:0163 DUE TO FACTUAL ERROR. THE MOTION WAS SECONDED BY COMMISSIONER LEE AND CARRIED WITH THE FOLLOWING VOTE:

**AYE: COMMISSIONER ELLERTSON
COMMISSIONER LEE
COMMISSIONER GRAVES
NAY: NONE**

**COMMISSIONER GRAVES MADE THE MOTION TO ADJOURN THE MEETING. THE MOTION WAS
SECONDED BY COMMISSIONER LEE AND CARRIED WITH THE FOLLOWING VOTE:**

**AYE: COMMISSIONER ELLERTSON
COMMISSIONER LEE
COMMISSIONER GRAVES
NAY: NONE**

There being no further business or public comment, the meeting adjourned at 1:39 P.M. The minutes of the June 28, 2016 Board of Equalization Meeting were approved as transcribed on August 26, 2016.

UTAH COUNTY BOARD OF EQUALIZATION
Larry A. Ellertson, Chair

ATTEST:

Bryan E. Thompson
Utah County Clerk/Auditor

Recorded and transcribed by Vicky Westergard, Tax Administration Clerk.
Copies available upon request or online at: www.utahcounty.gov or www.utah.gov/pmn.